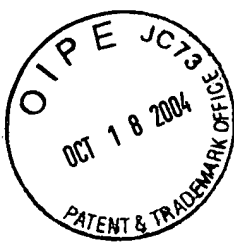


CS-99-063B



October 13, 2004

2826
Atw

To: Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572
28 Davis Ave
Poughkeepsie, NY 12603

Subject: | Serial No. 10/077,093 | 02/19/02 |
| Subhash Gupta |
| "METHOD TO FORM SELF-ALIGNED, |
| L-SHAPED SIDEWALL SPACERS" |
Grp. Art Unit: 2826	F. ERDEM

RESPONSE PATENT OFFICE ACTION

Dear Sir:

In response to the Office Action dated July 13, 2004,
please consider the following remarks concerning the above-
identified application for patent:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being
deposited with the United States Postal Service as first class
mail in an envelope addressed to: Commissioner for Patents, P.O.
Box 1450, Alexandria, VA 22313-1450, on October 13, 2004.

Douglas R. Schnabel, Reg. No. 47,927

Signature

Date

Douglas R. Schnabel
October 13, 2004